

U.S. ARMY COMMUNICATIONS-ELECTRONICS COMMAND

INTERNAL REVIEW PROGRAM

PROGRAM NARRATIVE.

- 1. The Internal Review Program, as set forth in the following pages, has been planned in accordance with both CECOM and higher headquarters requirements. The audit program presented consists of mission area reviews, support area reviews, non-appropriated fund audits, and follow-up reviews. The remaining portion of the Internal Review Program concentrates on areas related to liaison with external audit activities, audit compliance actions, and special studies/reviews. The residual available man-days represent indirect time for supervision, administration and training.**
- 2. The FY 2003 Internal Review Program concentrates on areas of concern to the Commander, CECOM, and where the most benefit to CECOM can be anticipated. To accomplish this, the Chief, CECOM Internal Review and Audit Compliance (IRAC) Office, in Memorandum, AMSEL-IR, 19 July 2002, Subject: FY 2003 Internal Review Program, solicited from each CECOM and Fort Monmouth activity, their support in contributing areas for audit/review. Emphasis was placed on ideas for review where possible cost savings could occur to both CECOM and the Army. Suggested topics were also solicited from resident activities.**
- 3. The FY 2003 Internal Review Program, as presented in this package, is based on our authorized strength of seven people. As a result, the IRAC Office has a challenge in trying to balance workload with top priorities. This year's program will be directed at areas that present opportunities for payoffs in terms of cost reductions, economies, and efficiencies. More importantly, the IRAC Program is flexible in that, when required by the Commander, reviews can be suspended or deferred to meet Command priorities. The Command Group and Directors can use IRAC to perform consulting services, as they so desire.**

**INTERNAL REVIEW AND AUDIT COMPLIANCE OFFICE
U.S. ARMY COMMUNICATIONS-ELECTRONICS COMMAND
FORT MONMOUTH, NEW JERSEY**

FISCAL YEAR 2003

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INTRODUCTION

This Internal Review Program for Fiscal Year 2003, prepared by the Internal Review and Audit Compliance (IRAC) Office, U.S. Army Communications-Electronics Command, Fort Monmouth, New Jersey, is presented in four parts as follows:

PART I - APPROVED PROGRAM ACTIVITY FOR FISCAL YEAR 2003

This portion of the program submission is designed to provide a ready reference list of internal review activities, which make up the Internal Review Program for FY 2003. The indicated internal reviews and audits in this section have been reviewed, prioritized, and considered by (i) the impact of the problem areas to command mission and support operations, (ii) regulatory requirements, and (iii) higher headquarters priorities.

PART II - FISCAL YEAR 2002 APPROVED PROGRAM ITEMS NOT ACCOMPLISHED

This portion of the program package includes a list of FY 2002 approved program items not accomplished and an explanation why they were not accomplished.

PART III - REVIEWS/AUDITS ACCOMPLISHED AND NOT ORIGINALLY SCHEDULED ON THE FY 2002 PROGRAM

This portion of the package lists all reviews/audits added to the FY 2002 Internal Review Program.

PART IV - STAFFING

This portion of the package shows the beginning and ending strength of the Internal Review staff for FY 2002.

FISCAL YEAR 2003

INTERNAL REVIEW PROGRAM

APPROVED PROGRAM ACTIVITY

PART I

FISCAL YEAR 2003

INTERNAL REVIEW PROGRAM

**FISCAL YEAR 2002 APPROVED PROGRAM ITEMS NOT
ACCOMPLISHED**

PART II

U.S. ARMY COMMUNICATIONS-ELECTRONICS COMMAND

INTERNAL REVIEW PROGRAM

FISCAL YEAR 2002 APPROVED PROGRAM ITEMS NOT ACCOMPLISHED

- 1. Follow-up Review of GSA Contracts**
- 2. Follow-up DoDIG Audit of Acquisition of the Firefinder Blk II Radar**
- 3. Follow-up DoDIG Audit of Accountability & Control of Materiel at Maintenance Depots**
- 4. Review of the Federal Employees Compensation Program**
- 5. Review of the Special Access Program**
- 6. Review of Retention and Sign-up Bonuses**
- 7. Review of Leave Without Pay (LWOP) Program**
- 8. Review of the Collection of Fees at MWR Activities**

NOTE:

Due to the number of priority requests for audits from other activities throughout the year, the above reviews were not started during this fiscal year. Reviews #1, 3, 4, 5, & 8 will be included in the FY 2003 Internal Review Program. Review # 2 will be dropped from the program, as PM Firefinder is no longer part of CECOM. Review #'s 6 and 7 will be dropped from the program, as other reviews with higher priorities will be added.

FISCAL YEAR 2003

INTERNAL REVIEW PROGRAM

**REVIEWS/AUDITS ACCOMPLISHED AND NOT ORIGINALLY
SCHEDULED ON FY 2002 PROGRAM**

PART III

U.S. ARMY COMMUNICATIONS-ELECTRONICS COMMAND

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REVIEWS/AUDITS ACCOMPLISHED AND NOT ORIGINALLY SCHEDULED ON THE FY 2002 PROGRAM

- 1. Review of the Fort Monmouth Consolidated Chaplain's Fund**
- 2. Review of the Joint IMPAC Purchase Card (audit assistance requested by Army Audit Agency)**
- 3. Review of Budget Execution Procedures at Software Engineering Center (SEC) Fort Meade**
- 4. Assistance to local CID Office on Theft of MWR Funds**

FISCAL YEAR 2003

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STAFFING

PART IV

U.S.ARMY COMMUNICATIONS-ELECTRONICS COMMAND

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STAFFING AS OF 30 SEPTEMBER 2002

<u>Series/Grade</u>	<u>Authorized</u>	<u>On-Board</u>
GS-511-14	1	1
GS-511-13	3	3
GS-511-12	2	1
GS-511-11	<u>1</u>	<u>1</u>
TOTALS	<u>7</u>	<u>6</u>

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INTERNAL REVIEW PROGRAM

Prepared By:

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Chief, Internal Review and
Audit Compliance Office

Date: _____

Reviewed By:

PERRY L. BRIDGES, JR.
Colonel, GS
Chief of Staff

Date: _____

Approved By:

WILLIAM H. RUSS
Major General, USA
Commanding

Date: _____

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Function Code	<u>AREA OF REVIEW</u>	<u>1st Qtr</u>	<u>2d Qtr</u>	<u>3d Qtr</u>	<u>4th Qtr</u>	<u>REMARKS</u>
I.	<u>MISSION AREAS</u>					
20	<u>Intelligence and Security</u>					
	-Review of Special Access Program (IR0308)	X	X	X	X	Customer Initiated
	Audit time set aside for requests to look into areas Involving the Special Access Program.					
21	<u>Communications</u>					
	-Review of Cellular Phone Usage (IR0301)			X	X	DCSLOG
	Conduct review of cell phone bills to determine Personal level at which the phones are actually Used, and validate calls versus mission requirement					

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II. <u>SUPPORT AREAS</u>						
15	<u>Civilian Personnel Management</u>					
	-Review of CECOM Workers' Compensation Program (IR0205)	X	X			IRAC Initiated
	Determine if (i) adequate management controls over the program exist and are being used to minimize compensation costs, and (ii) U.S. Dept. of Labor compensation benefit charges to CECOM are accurate.					
35a	<u>Management Control Process</u>					
	-Review of Corrected Material Weaknesses (IR0302)			X	X	Requested By AMCIR-I
	Verify that actions have been completed on corrected Material weaknesses in the CECOM Commander's Annual Statement.					

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35a	<u>Management Control Process (Cont'd)</u>					
	-Review of Adequacy of Management/Internal Controls Within PEO IEW&S (IR0303)				X	PEO IEW&S
	Review of adequacy/quality of controls, lessons to be learned from goods that can be exported as standards across Project Manager Offices.					

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28	III. <u>Non-appropriated Fund Activities</u>					
	-Review of Collection of Fees at Morale Welfare Recreation Activities (IR0304)				X	IRAC Initiated
	Determine if adequate controls are in place to collect, safeguard fees collected. Ascertain if monies are deposited timely.					
	-Review of the Fort Monmouth Consolidated Chaplain's Fund (IR0305)		X			CECOM Chaplain
	Audit of the fund required due to change in the Fund Manager.					

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IV. <u>Audit Follow-up</u>						
33b	<u>Internal Audit Follow-up</u>					
	-Review of GSA Contracts (IR0202)	X	X			Required By AR 11-7
	Determine the degree of compliance with the recommendations contained in Internal Review Report 5-A-01, and the adequacy of all corrective and follow-up actions taken.					

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IV. <u>Audit Follow-up (Cont'd)</u>						
33b	<u>External Audit Follow-up</u>					
	-Audit of Process for Determining Source of Depot Level Maintenance (IR0110)		X			Required By AR 11-7 & AR 36-2
	Determine the degree of compliance with the recommendations contained in USAAA Report AA-00-76, and the adequacy of all corrective and follow-up actions taken.					
	-Audit of the Mobile Subscriber Equipment Support Contract (IR0306)			X		Required By AR 11-7 & AR 36-2
	Determine the degree of compliance with the recommendations contained in USAAA Report A-2002-XXXX-AMM, and the adequacy of all corrective and follow-up actions taken.					
	-Audit of Controls Over Automated Information Systems Access By Foreign Nationals (Phase II) (IR0307)	X				Required by AR 11-7 & AR -36-2
	Determine the degree of compliance with the recommendations contained in DODIG Report D2000-130, and the adequacy of all corrective and follow-up actions taken.					

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33b	<u>External Audit Follow-up (Cont'd)</u>					
	-Audit of Accountability & Control of Material at Maintenance Depots (IR0204)		X			Required By AR 11-7 & AR 36-2
	Determine the degree of compliance with the recommendations contained in DODIG Report D-2002-003, and the adequacy of all corrective and follow-up actions to be taken.					

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V. <u>Audit Compliance and Liaison</u>						
33	-Audit Compliance Covers time spent by Internal Review personnel in (i) negotiating audit results between management and audit organizations and (ii) assisting management in the development of responsive replies to external audit findings and reports.	X	X	X	X	Required by AR 11-7 & AR 36-2
33a	-External Audit Liaison Covers time spent by Internal Review personnel in performing all liaison actions necessary to ensure the proper and professional conduct of external audit activity.	X	X	X	X	Required by AR 11-7 & AR 36-2

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<u>Function Code</u>	<u>AREA OF REVIEWS</u>	<u>1st Qtr</u>	<u>2d Qtr</u>	<u>3d Qtr</u>	<u>4th Qtr</u>	<u>REMARKS</u>
VI. <u>Indirect and Administration Time</u>						
36	-Orientation and Training	X	X	X	X	
	Time allocated as special guidance or instruction dealing with administrative and technical subjects designed to improve the auditors' knowledge and skills.					
38	-PCS and TDY Travel	X	X	X	X	
	Time allocated for Chief or auditors to attend Internal Review Workshops, etc.					
39	-Management and Administrative Functions	X	X	X	X	
	Includes indirect time of auditors to perform management and administrative functions.					
40	-Technical Functions	X	X	X	X	
	Reflects time expended on technical audit matters other than duties related directly to a specific audit. It includes special studies, audit research, and preparation of standardized audit programs.					